

ORIGINAL

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Attorney for Defendant  
 ANDY S.S. YIP

FILED IN THE  
 UNITED STATES DISTRICT COURT  
 DISTRICT OF HAWAII

FEB 07 2007

at 1 o'clock and 15 min  
 SUE BEITIA, CLERK

IN THE UNITED STATES DISTRICT COURT  
 FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,	)	CR. NO. CR02-00225 DAE
	)	
Plaintiff,	)	DEFENDANT ANDY S.S. YIP'S
	)	REQUESTED VOIR DIRE QUESTIONS
vs.	)	
	)	TRIAL DATE: 02/21/07
ANDY S.S. YIP, (01)	)	TIME: 09:00 a.m.
BRENDA M.O. CHUNG (02)	)	JUDGE: DAVID A. EZRA
	)	
Defendants.	)	
	)	

DEFENDANT ANDY S.S. YIP'S REQUESTED VOIR DIRE QUESTIONS

DEFENDANT ANDY S.S. YIP, by and through his undersigned attorney, hereby submits his Requested Voir Dire Questions, as follows:

1. Do you understand that the Indictment in this case is merely a formal legal pleading, filed by the Government in order to start these proceedings, making various accusations against the

(CERTIFICATE OF SERVICE ATTACHED)

Defendants in this case and is not to be interpreted by you as evidence of guilt?

2. Do any of you feel that merely because a defendant has been indicted, he or she probably was involved in the commission of the alleged crime?

3. Do all of you realize that in our American System of Justice it is the duty and responsibility of the Government to prove that a citizen is guilty beyond a reasonable doubt and it is not the burden of the citizen to prove himself innocent?

4. In other words, do you understand that DEFENDANT ANDY S.S. YIP can rely solely upon the evidence presented by the government without having to present any evidence on his own behalf?

5. Do you understand that in a criminal case, the duty of the government under the law is to prove each and every single element of the offense charged in the indictment beyond a reasonable doubt?

6. And that if one element is in doubt you are required to vote not guilty?

7. DEFENDANT ANDY S.S. YIP is charged with willfully subscribing to false income tax returns for the years 1995, 1996, 1997, 1998 and 1999.

8. Do any of you have any strong beliefs one way or another about people charged with tax offenses?

9. Do you understand that for the tax offense of willful subscription to a false income tax return to be committed there must be a joint operation of four essential elements:

First: DEFENDANT ANDY S.S. YIP filed one income tax return that was false as to a material matter;

Second: DEFENDANT ANDY S.S. YIP signed the income tax return under penalty of perjury;

Third: DEFENDANT ANDY S.S. YIP did not believe that the return was true and correct as to every material matter; and

Fourth: DEFENDANT ANDY S.S. YIP willfully subscribed to one false income tax return.

10. The Government alleges that DEFENDANT ANDY S.S. YIP omitted income from his income tax returns and that the source of the omitted income came from the sale of watches, jewelry and other items. Do any of you have any particular feelings about people who are involved in the sale of watches and jewelry?

11. Are you willing to accept an instruction from the Court that an act is "knowingly" done only if done purposely and deliberately and not because of mistake, accident, negligence or other innocent reason? And, that if DEFENDANT ANDY S.S. YIP honestly believed he owed only the tax indicated on his returns, he must be acquitted.

12. Are you willing to accept an instruction from the Court that the specific intent of willfulness is an essential element of the tax offense in this case and that the term

"willfully" as used in this connection means, a voluntary and intentional violation of a known legal duty.

13. Do you understand that negligence, or even gross negligence, is not sufficient to constitute willfulness for purposes of the tax offense?

14. Have any of you done something or omitted doing something which was not "willful"?

15. Do you prepare and file your own tax returns or does someone else do them for you?

16. If you have somebody else prepare your income tax returns, do you always disclose every source of income to your accountant?

17. If you prepare and file your own tax returns, do you use the long form or the short form, i.e. do you itemize your deductions or take the standard deductions?

18. If you prepare and file your own tax returns, do you ever ask anyone else for assistance?

19. ANDY S.S. YIP is charged in the Indictment with the offense of conspiracy to defraud the United States. In order for the Government to obtain a conviction of ANDY S.S. YIP for the offense of conspiracy to defraud the United States, the Government must prove beyond a reasonable doubt the following four essential elements of the offense:

a. The existence of an agreement between ANDY S.S. YIP and BRENDA CHUNG during the period on or about early 1998 and ending on July 12, 2002;

b. The objective of the agreement was to defraud the United States for the purpose of impeding, impairing, obstructing and defeating the lawful functions of the Internal Revenue Service in the ascertainment, computation, assessment and collection of Andy Yip's income taxes for the years 1995 and 1996.

c. This was done by deceitful or dishonest means; and

d. One or more of the members of the conspiracy performed at least one overt act for the purpose of carrying out the conspiracy.

20. Are you, any members of your family or any close personal friends now or ever employed by the Internal Revenue Service?

21. Would you tend to give more credit or weight to the testimony of an Internal Revenue Service agent merely because he is an Internal Revenue Service agent than you would to the testimony of any other witness?

22. Have you or anyone else in your family or any of your friends been the subject of a state or federal income tax investigation or audit?

23. If so, who was involved and what were the circumstances of the audit or investigation?

24. What was the result?

25. Were you required to pay any additional tax or penalties as a result of the audit?

26. Do you believe that a person is justified in trying to keep his or her legitimate income taxes to a minimum, or do you

feel that, if there is any doubt, the government should get the benefit of the doubt in determining the tax liability?

27. Does the fact that ANDY S.S. YIP is an immigrant from Hong Kong tend to influence you adversely against him in this case?

28. Does the fact that ANDY S.S. YIP extensively used foreign currency, such as yen, third party checks and cash and cashiers checks in this case tend to influence you adversely against ANDY S.S. YIP?

29. Is there anything about your religious beliefs or moral views which you feel might effect your judgment in this case?

30. Will you follow the Court's instruction that DEFENDANT ANDY S.S. YIP must be presumed innocent until his guilt is proved beyond a reasonable doubt, and that this presumption continues throughout the entire trial?

31. Do you all agree to withhold your judgment on this case until you have heard all of the evidence in the case and listened to the instructions on the law which the court gives you?

32. Even if you don't agree with the law as explained by the Court, will you be able to follow the law and put your own beliefs aside?

33. As far as each of you are concerned, do you have an open mind about this case?

34. Would all of you, if you were sitting where DEFENDANT ANDY S.S. YIP is sitting right now, be satisfied to be tried by a juror having your frame of mind?

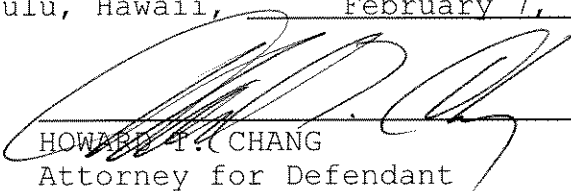
35. Do you believe that the Internal Revenue Service will audit or investigate you if you fail to render a verdict of acquittal for an innocent defendant?

36. Do all of you understand that the Court will instruct you as to the law, but you are the sole and exclusive judges of the facts in this case?

37. Do you realize that you are bound to reach a verdict based solely on the evidence introduced from the witness stand during the trial?

38. In deciding whether or not you are going to believe a witness on the witness stand, would you consider the witnesses' bias or prejudice and the probability or improbability of his testimony?

DATED: Honolulu, Hawaii, February 7, 2007.



HOWARD T. CHANG  
Attorney for Defendant  
ANDY S.S. YIP

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing was duly served on the person(s) named below, in the manner described thereto, at their last known address on February 7, 2007:

U.S. Mail

Hand Deliver

LESLIE E. OSBORNE, ESQ.  
Asst. U.S. Attorney  
6-100 PJKK Federal Building  
300 Ala Moana Boulevard  
Honolulu, Hawaii 96850

X

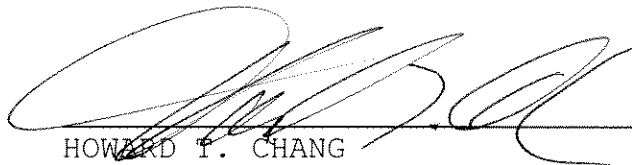
Attorney for Plaintiff  
UNITED STATES OF AMERICA

HOWARD K.K. LUKE, ESQ.  
841 Bishop Street #2022  
Honolulu, Hawaii 96813

X

Attorney for Defendant  
BRENDA M.O. CHUNG

DATED: Honolulu, Hawaii, February 7, 2007.



HOWARD T. CHANG  
Attorney for Defendant  
ANDY S.S. YIP